

(3) **FOREIGN CURRENCY EXCHANGE RATES.** If you report income in foreign currency, we will convert it into dollars based on the average exchange rate for the preceding four quarters (as provided by the Department of the Treasury).

### **IMPORTANT**

**YOU MUST SHOW ALL TYPES OF PAYMENTS AND INCOMES FROM ALL SOURCES FOR YOURSELF, SPOUSE AND DEPENDENT CHILDREN BEFORE ANY DEDUCTIONS OR WITHHOLDINGS. UNDER 38 CFR 3.271(a), PAYMENTS OF ANY KIND FROM ANY SOURCE SHALL BE COUNTED AS INCOME UNLESS SPECIFICALLY EXCLUDED BY LAW. VA WILL DETERMINE ANY AMOUNT WHICH DOES NOT COUNT. INCLUDE ALL SEVERANCE PAY OR OTHER ACCRUED PAYMENTS OF ANY KIND OR FROM ANY SOURCE. WHEN NO INCOME IS RECEIVED OR EXPECTED FROM A SPECIFIED SOURCE, WRITE "NONE" IN THE APPROPRIATE BLOCK (ITEMS 26C THROUGH 28D). IF INCOME FROM ANY SOURCE IS ANTICIPATED BUT THE AMOUNT IS NOT YET DETERMINED, WRITE "UNDETERMINED" IN THE APPROPRIATE BLOCK. ATTACH SEPARATE SHEETS IF ADDITIONAL SPACE IS NEEDED.**

Items 27F and 28D - When income is reported in these items, the source must be shown in "Remarks," Item 37. If that income is from two or more sources, list each amount separately and clearly indicate the source and the month and year received.

**M. COURT OR CLAIM JUDGEMENT, SETTLEMENTS, OR COMPROMISES.** Money or property received as a result of a claim or legal action for damages based upon the death of the veteran may affect payment of Dependency and Indemnity Compensation or Pension. You must report whether a claim or court action is pending or whether a court decree or settlement or compromise of a claim for damages has been made.

### **N. DEDUCTIBLE EXPENSES (See application form, Part VI)**

(1) If you have paid any expenses of last illness and burial or just debts of the veteran, report them in Part VI of the application. You should also report any expenses of last illness and burial of any children of the veteran, if applicable. Report only payments for which you will not be reimbursed. If you receive reimbursement after you have filed this claim, promptly advise the VA office handling your claim.

(2) Family medical expenses and educational or vocational rehabilitation expenses paid by you may affect your rate of pension. We will send you a form at the end of the year so you can report these expenses.

(3) If you expect to have a continuing high level of unreimbursed medical expenses throughout the year (such as nursing home fees), please make a statement to that effect in "Remarks," Item 37.

**PRIVACY ACT INFORMATION:** Payment of death benefits cannot be made unless the information requested is furnished as required by existing law (38 U.S.C. Chapters 13 and 15, Subchapter III). The responses you submit are considered confidential (38 U.S.C. 5701). The information requested by this form is considered relevant and necessary to determine maximum benefits provided under law. The information submitted may be disclosed outside VA only if the disclosure is authorized under the Privacy Act, including the routine uses identified in the VA system of records, 58VA21/22, Compensation, Pension, Education and Rehabilitation Records - VA, published in the Federal Register.

Income information and employment information furnished by you will be compared with information obtained by VA from the Secretary of Health and Human Services or the Secretary of the Treasury under clause (viii) of section 6103(1)(7)(D) of the Internal Revenue Code of 1986. Any information provided by you including your Social Security Number, may be used in matching programs conducted in connection with any proceeding for the collection of an amount owed the United States by virtue of your participation in any benefit program administered by the Department of Veterans Affairs.

Disclosure of Social Security Number(s) of those for whom compensation or pension benefits are claimed is mandatory as a condition for receipt of those benefits under the authority of Title 38, U.S.C. 5101(c). Social Security Numbers will be used in the administration of veterans' benefits, in the identification of veterans or persons claiming or receiving Department of Veterans Affairs benefits and their records, and may be used to verify Social Security benefit entitlement (including amounts payable) with the Social Security Administration and for other purposes where authorized by both Title 38, U.S.C. and the Privacy Act of 1974 (5 U.S.C. 552a) or where required by another statute. Income information is subject to verification by means of Computer Matching Programs with other agencies.

**RESPONDENT BURDEN:** Public reporting burden for this collection of information is estimated to average 1 hour and 15 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Clearance Officer (723), 810 Vermont Ave., NW, Washington, DC 20420; and to the Office of Management and Budget, Paperwork Reduction Project (2900-0004), Washington, DC 20503. PLEASE DO NOT SEND THIS FORM OR APPLICATIONS FOR BENEFITS TO THESE ADDRESSES.